P27286.A05 Serial No.: 09/695,874

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In repatent application of Docket No. P27286

Yoshiaki Umehara

Serial No.: 09/695,874 Group Art Unit: No. 3683

Filed: October 26, 2000 Examiner: Burch, Melody M.

For: CALIPER BODY AND METHOD OF MANUFACTURING CALIPER BODY

OF VEHICULAR DISC BRAKE

COVER LETTER REGARDING REVOCATION OF EXISTING POWER OF ATTORNEY AND NEW POWER OF ATTORNEY

Commissioner for Patents
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Attached hereto is a Revocation of Existing Power of Attorney and New Power of Attorney for the above-identified matter. The New Power of Attorney appoints the attorneys and agents associated with

Customer Number 07055

to prosecute the above-identified application and to transact all business in the Patent and Trademark Office connected therewith.

Please send all the correspondence to:

GREENBLUM & BERNSTEIN, P.L.C. 1950 Roland Clarke Place Reston, Virginia 20191 Should there be any questions concerning this application, the Examiner is invited to contact the undersigned at the below listed telephone number.

Respectfully submitted, NISSIN KOGYO CO., LTD.

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